

Maine Revised Statutes
Title 36: TAXATION
Chapter 577: MAINE ESTATE TAX after 2012

§4111. EFFECT OF FEDERAL DETERMINATION

1. Final federal determination. Except as provided in subsection 2, a final federal determination as to any of the following issues also determines the same issue for purposes of the tax under this chapter:

- A. The inclusion in the federal gross estate of any item of property or interest in property; and [2011 , c. 380 , Pt. M, §9 (NEW) .]
- B. The allowance of any item claimed as a deduction from the federal gross estate. [2011 , c. 380 , Pt. M, §9 (NEW) .]

[2011 , c. 380 , Pt. M, §9 (NEW) .]

2. State determination of certain estates. The assessor is not bound by a final federal determination under subsection 1 if the assessor determines the issue for purposes of the tax under this chapter within one year of the date the return was filed or the date the return is due, whichever is later.

[2011 , c. 380 , Pt. M, §9 (NEW) .]

3. Items entering computation of tax. If there has been a final federal determination with respect to a decedent's federal estate tax, any item, but not its value, entering into the computation of the tax is deemed to have been the subject of the final federal determination, whether or not specifically adjusted thereby.

[2011 , c. 380 , Pt. M, §9 (NEW) .]

4. Definition. For purposes of this section, "final federal determination" means:

- A. A decision by the United States Tax Court or a judgment, decree or other order by any court of competent jurisdiction that has become final; [2011 , c. 380 , Pt. M, §9 (NEW) .]
- B. A final disposition by the United States Secretary of the Treasury or the secretary's delegate of a claim for a refund. The disposition is deemed to have occurred:
 - (1) As to items of the claim that are allowed, upon allowance of a refund or upon disallowance of the claim by reason of offsetting items; and
 - (2) As to items of the claim that are disallowed or as to items applied by the United States Secretary of the Treasury or the secretary's delegate as an offset against the claim, upon expiration of the time for instituting suit for refund with respect to those items, unless suit is instituted before the expiration of that time, or upon filing with the assessor a written statement that suit will not be instituted; [2011 , c. 380 , Pt. M, §9 (NEW) .]
- C. A closing agreement made under the Code, Section 7121; [2011 , c. 380 , Pt. M, §9 (NEW) .]
- D. An assessment pursuant to a waiver of restrictions on assessment or a notification in writing issued by the United States Secretary of the Treasury or the secretary's delegate that the federal estate tax return has been accepted as filed, unless the personal representative notifies the assessor that a claim for refund of federal estate taxes has been or will be filed; or [2011 , c. 380 , Pt. M, §9 (NEW) .]

E. An assessment pursuant to a compromise entered into by the personal representative and the United States Secretary of the Treasury or the secretary's delegate. [2011, c. 380, Pt. M, §9 (NEW) .]

[2011, c. 380, Pt. M, §9 (NEW) .]

SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

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